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Hearing Date: March 3, 2021
Hearing Time: 10:00 AM

Objection Date: February 24, 2021

Attorneys for Defendants

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

ESTATE OF SEYMOUR EPSTEIN,

MURIEL EPSTEIN, as beneficiary of the Estate of
Seymour Epstein and/or trusts created by the Last
Will and Testament of Seymour Epstein, as
executor of the Estate and/or trustee of the Trusts
created by the Last Will and Testament of Seymour
Epstein,

HERBERT C. KANTOR, trustee of the Trusts
created by the Last Will and Testament of Seymour
Epstein,

and

SHELBURNE SHIRT COMPANY, INC.,

Adv. Pro. No. 10-04438 (CGM)

Defendants.

DECLARATION OF HELEN DAVIS CHAITMAN

HELEN DAVIS CHAITMAN hereby declares, under penalty of perjury pursuant to 28 U.S.C. § 1746, as follows:

1. I am a member of the bars of New York and New Jersey, and of this Court. I am a member of Chaitman LLP, Defendants Estate of Seymour Epstein, Muriel Epstein, as executor of the Estate and trustee of the Trusts created by the Last Will and Testament of Seymour Epstein, and Shelburne Shirt Company, Inc, (“Defendants”), and non-defendants Jane Epstein, Randy Austin, and Susan Gross as successor co-trustees to Herbert C. Kantor, as trustee of the Trusts created by the Last Will and Testament of Seymour Epstein (the “Successor Trustees”),

2. I submit this Declaration in support of Defendants’ motion for Relief from Judgment, Consideration of Objections, Entry of Counter-Proposed Order and Stay of Judgment Pending Appeal pursuant to Rule 60(b) of the Federal Rules of Civil Procedure, made applicable by Rule 9024 of the Federal Rules of Bankruptcy Procedure, and Rule 8007 of the Federal Rule of Bankruptcy Procedure.

3. Attached hereto as **Exhibit A** is a true and accurate copy of a Counter-Proposed Order submitted to this Court on February 4, 2021 [ECF No. 159-1].

4. Attached hereto as **Exhibit B** is a true and accurate copy of a letter from Defendants to this Court, dated February 2, 2021 [ECF No. 156]

5. Attached hereto as **Exhibit C** is a true and accurate copy of an email from counsel for the Trustee dated February 2, 2021 at 11:59 a.m. (its attachment appears separately at **Exhibit D**).

6. Attached hereto as **Exhibit D** is a true and accurate copy of Defendants' proposed Judgment that was attached to the email submitted as **Exhibit C**.

7. Attached hereto as **Exhibit E** is a true and accurate copy of the Judgment entered by this Court on February 4, 2021 [ECF No. 158]

8. Attached hereto as **Exhibit F** is a true and accurate copy of a letter from Defendants to this Court, dated February 4, 2021 attaching a Counter-Proposed Order [ECF No. 159].

9. Attached hereto as **Exhibit G** is a true and accurate copy of the dissolution papers of Shelburne Shirt Company, Inc.

Dated: New York, New York
February 5, 2021

/s/ Helen Davis Chaitman
Helen Davis Chaitman